Exhibit 2



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December 17, 2020

Via ECF

Honorable Alison J. Nathan Thurgood Marshall United States Courthouse 40 Foley Square New York, NY 10007

Re: Benthos v. Etra, 20 Civ. 03384

Dear Judge Nathan:

While we have not received the medical information apparently transmitted by Mr. Etra to the Court today, it is difficult to imagine that it excuses Mr. Etra's willful noncompliance – for months now – with the totality of validly issued subpoenas (as well as with this Court's Order requiring him to commit to dates for compliance). With the same effort it takes him to compose detailed missives to the Court in which he professes his innocence and attributes evil motives to this firm, he could easily identify his bank and credit card accounts over the past three years, and print out the corresponding statements. He could also answer the information subpoena virtually in full, sitting at his computer (he has never even begun to try), and produce other responsive documents in his possession (physically or electronically).

Mr. Etra has not produced a single, solitary bank statement or credit card statement, nor has he even identified a single bank or credit card account. (The sole exception is one page of a statement from one credit card account, and he has refused to produce that full statement or any other statement whatsoever.) While we have been able to obtain fragmentary documentation from third-party subpoenas, that is woefully incomplete and includes almost no pertinent credit card statements, so we are unable to see how much money he has been spending. We have gleaned that he has had multiple bank and credit card accounts in recent years (not surprisingly), but we remain in the dark about the details.

The "documents" and "deposition" to which Mr. Etra refers were on the underlying case, unrelated to judgment enforcement. Mr. Etra is hiding his accounts and his finances from us, and from the Court.



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Respectfully yours,

/s/Steven R. Popofsky

Steven R. Popofsky

cc: Aaron Etra